



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

- **WAC 458-53-010 Declaration of purpose.**
- **WAC 458-53-020 Definitions.**
- **WAC 458-53-070 Real property sales studies.**
- **WAC 458-53-080 Real property sales sample selection.**
- **WAC 458-53-095 Property values used in the ratio study.**
- **WAC 458-53-100 County generated sales studies.**
- **WAC 458-53-105 Review procedures for county studies.**
- **WAC 458-53-130 Real property appraisal studies.**
- **WAC 458-53-135 Indicated real property ratio -- Computation.**
- **WAC 458-53-160 Indicated personal property ratio -- Computation.**
- **WAC 458-53-200 Certification of county preliminary and indicated ratios -- Review.**
- **WAC 458-53-210 Appeals.**

Date last reviewed: **October 1, 2000**

Reviewer: **Mark Mullin**

Date current review completed: **October 15, 2003**

Briefly explain the subject matter of the document(s):

The rules in chapter 458-53 WAC describe the procedures followed by the Department of Revenue (Department) for determining the indicated ratio for each county as required by RCW 84.48.075. The indicated ratio is used in the equalization of property values for purposes of the state property tax levy and for purposes of properly apportioning the value of state assessed property to the counties. The procedures in this chapter describing the Department's annual ratio study are designed to ensure uniformity and equity in property taxation throughout the state to the maximum extent possible.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

These rules could be rewritten and reorganized in a more clear and concise manner. To this end, these rules should be consolidated into fewer rules. For example, WAC 458-53-020 merely provides definitions of terms found throughout the chapter. This rule could be repealed and the definitions incorporated in the other rules as appropriate. WAC 458-53-200 (dealing with the certification of ratios) and WAC 458-53-210 (dealing with appeals of ratio determinations to the Board of Tax Appeals) could perhaps be consolidated into a single rule. WAC 458-53-140 (dealing with the personal property ratio study) and WAC 458-53-160 (dealing with the computation of the indicated personal property ratio) could also be consolidated into a single rule. Consideration should be given to consolidating WAC



458-53-070 and 458-53-080 (both dealing with the real property sales study) into a single rule. Also, consideration should be given to consolidating WAC 458-53-100 (dealing with county generated sales reports) and WAC 458-53-105 (dealing with review procedures for county generated sales studies) into a single rule. Finally, at such time as these rules are amended, they should be rewritten in the Department's current user-friendly format, which includes an introduction at the beginning of the rule.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

Court Decisions:

Board of Tax Appeals (BTA) Decisions:

- ***Crossler v. Dep't of Revenue*, BTA Docket No. 98-1 (1998) (whether the Department correctly determined the 1997 indicated personal property ratio for Adams County).**
- ***Leander v. Dep't of Revenue*, BTA Docket No. 98-2 (1998 (whether the Department correctly determined the 1997 indicated personal property ratio for Skagit County).**
- ***Hoppe v. Dep't of Revenue*, BTA Docket No. 81-28 (1982) (whether the Department correctly determined the 1981 indicated real property ratio for King County).**
- ***Compton v. Dep't of Revenue*, BTA Docket No. 81-27 (1982) (whether the Department correctly determined the 1981 indicated personal property ratio for Island County).**
- ***Rutherford v. Dep't of Revenue*, BTA Docket No. 81-26 (1982) (whether the Department correctly determined the 1981 indicated personal property ratio for Kitsap County).**
- ***Hoppe v. Dep't of Revenue*, BTA Docket No. 80-30 (1980) (whether the Department correctly determined the 1980 indicated real and personal property ratios for King County).**

Appeals Division Decisions (WTDs):

Attorney General Opinions (AGOs):



Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **Ratio Procedures Manual**

5. Review Recommendation:

- _____ **Amend**
- _____ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

There is no need to revise any of these rules at this time. As of the completion of this review, there have been no statutory or administrative changes since the last time that these rules were amended in 1996. At such time as these rules are amended, consideration should be given to consolidating these rules into fewer, more comprehensive rules as noted above in section 3 of this document.

6. **Manager action:** Date: 10/21/03

 AL Reviewed and accepted recommendation

Amendment priority:

- _____ 1
_____ 2
_____ 3
_____ 4